



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI 54452

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAT GEISENDORFER of
(Person responsible for accounts)

_____, CITY OF MERRILL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/2006
(Signature of person responsible for accounts)	(Date)

CITY ENGINEER UTILITY MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MERRILL WATER UTILITY

Utility Address: 1004 EAST FIRST STREET
MERRILL, WI 54452

When was utility organized? 7/31/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@ci.merrill.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: JASON.HILGER@SCHENCKSOLUTIONS.COM

President, chairman, or head of utility commission/board or committee:

Name: MARK BAHLOW

Title: UTILITY COMMISSION CHAIRMAN

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JASON HILGER**Title:** MANAGER**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (920) 455 - 4153**Fax Number:** (920) 436 - 7808**E-mail Address:** JASON.HILGER@SCHENCKSOLUTIONS.COM**Date of most recent audit report:** 3/17/2006**Period covered by most recent audit:** JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK GEISENDORFER**Title:** CITY ENGINEER**Office Address:**

1004 EAST FIRST STREET

MERRILL, WI 54452

Telephone: (715) 536 - 5594**Fax Number:** (715) 539 - 2668**E-mail Address:** pg2001@CI.MERRILL.WI.US

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

MR MARK BAHLOW, CHAIRMAN

MR ROBERT COCLASURE, COMMITTEEPERSON

MR STEVE HASS, COMMITTEEPERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,226,557	1,174,035	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	528,385	489,065	2
Depreciation Expense (403)	145,719	133,627	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	214,011	220,513	5
Total Operating Expenses	888,115	843,205	
Net Operating Income	338,442	330,830	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	338,442	330,830	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,895	9,827	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,269	20,192	10
Miscellaneous Nonoperating Income (421)	0	13,843	11
Total Other Income	32,164	43,862	
Total Income	370,606	374,692	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,345)	(27,345)	12
Other Income Deductions (426)	41,602	41,469	13
Total Miscellaneous Income Deductions	14,257	14,124	
Income Before Interest Charges	356,349	360,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,438	1,438	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	49,603	54,848	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	51,041	56,286	
Net Income	305,308	304,282	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,870,436	5,586,407	20
Balance Transferred from Income (433)	305,308	304,282	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	70,404	20,253	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,105,340	5,870,436	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,226,557		1,226,557	1
Total (Acct. 400):	1,226,557	0	1,226,557	
Operation and Maintenance Expense (401-402):				
Derived	528,385		528,385	2
Total (Acct. 401-402):	528,385	0	528,385	
Depreciation Expense (403):				
Derived	145,719		145,719	3
Total (Acct. 403):	145,719	0	145,719	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	214,011		214,011	5
Total (Acct. 408):	214,011	0	214,011	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	338,442	0	338,442	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	5,895		5,895	8
Total (Acct. 415-416):	5,895	0	5,895	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	26,269	0	26,269 11
Total (Acct. 419):	26,269	0	26,269
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	32,164	0	32,164
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,345)		(27,345) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,345)	0	(27,345)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		41,602	41,602 16
NONE	0	0	0 17
Total (Acct. 426):	0	41,602	41,602
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,345)	41,602	14,257
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZED DEBT DISCOUNT	1,438		1,438 19
Total (Acct. 428):	1,438	0	1,438
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	49,603		49,603 21
Total (Acct. 430):	49,603	0	49,603

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	51,041	0	51,041
NET INCOME:	346,910	(41,602)	305,308
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,333,191	1,537,245	5,870,436 24
Total (Acct. 216):	4,333,191	1,537,245	5,870,436
Balance Transferred from Income (433):			
Derived	346,910	(41,602)	305,308 25
Total (Acct. 433):	346,910	(41,602)	305,308
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR AUDIT ADJUSTMENTS-MISCELLANEOUS IT	16,179	0	16,179 27
PRIOR PERIOD ADJUSTMENT FOR RECORDING ACCRUE	54,225	0	54,225 28
Total (Acct. 435)--Debit:	70,404	0	70,404
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,609,697	1,495,643	6,105,340

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,215				8,215	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,525				1,525	2
Payroll	325				325	3
Materials	470				470	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,320	0	0	0	2,320	
Net income (or loss)	5,895	0	0	0	5,895	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,226,557	0	0	0	1,226,557	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,226,557	0	0	0	1,226,557	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	202,082		202,082	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	202,082	0	202,082	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,057,675	9,960,440	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,794,384	2,629,386	2
Net Utility Plant	7,263,291	7,331,054	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31	629	7
Total Other Property and Investments	31	629	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	961,401	533,029	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	191,840	199,220	11
Other Accounts Receivable (143)	4,816	1,402	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	202,737	14
Materials and Supplies (150)	25,411	25,350	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,183,468	961,738	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,542	12,980	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	85,867	127,259	20
Total Deferred Debits	97,409	140,239	
Total Assets and Other Debits	8,544,199	8,433,660	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	752,008	752,008	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,105,340	5,870,436	23
Total Proprietary Capital	6,857,348	6,622,444	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,050,670	1,225,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,050,670	1,225,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	78,358	56,175	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,440	950	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,357	8,370	32
Other Current and Accrued Liabilities (238)	56,832	1,182	33
Total Current and Accrued Liabilities	143,987	66,677	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	492,194	519,539	36
Total Deferred Credits	492,194	519,539	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,544,199	8,433,660	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,960,440	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,890,931	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,166,744	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	10,057,675	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,123,283	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	671,101	0	0	0	13
Total Accumulated Provision	2,794,384	0	0	0	
Net Utility Plant	7,263,291	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,999,887				1,999,887	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	145,719				145,719	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,552				4,552	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	150,271	0	0	0	150,271	16
Debits during year						17
Book cost of plant retired	26,875				26,875	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	26,875	0	0	0	26,875	25
Balance end of year (110.1)	2,123,283	0	0	0	2,123,283	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	629,499				629,499	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	41,602				41,602	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,602	0	0	0	41,602	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	671,101	0	0	0	671,101	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	25,411	25,350	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	25,411	25,350	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GO BONDS 11/98	1,438	428	11,542	1
Total			11,542	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	752,008	1
Changes during year (explain):		2
Balance end of year	<u>752,008</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	4.00%	609,720	1
GENERAL OBLIGATION NOTE	03/15/2002	03/15/2010	4.22%	440,950	2
Total for Account 223				<u>1,050,670</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	213,689	2
Charged electric department expense		3
Charged sewer department expense	4,859	4
Other (explain):		
NONE		5
Total Accruals and other credits	218,548	
Taxes paid during year:		
County, state and local taxes	203,977	6
Social Security taxes	13,327	7
PSC Remainder Assessment	1,244	8
Other (explain):		
NONE		9
Total payments and other debits	218,548	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
3/15/02 G.O. NOTE	3,515	21,688	22,045	3,158	2
11/98 G.O. REFUNDING BONDS	4,855	27,915	28,571	4,199	3
Subtotal	8,370	49,603	50,616	7,357	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,370	49,603	50,616	7,357	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
FOR PLANT FINANCED BY PROPERTY OWNERS	31	3
Total (Acct. 125):	31	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	191,840	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	191,840	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	4,816	10
Other (specify):		
NONE		11
Total (Acct. 143):	4,816	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER CLEAN/MTC AMORTIZED TO 2006 (PSC AUTHORIZED 12/31/02)	37,685	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
EARLY RET WRS-UAAL TO 2018 (AUTHORIZED MANTHEY LTR 1/05)	48,182	16
Total (Acct. 183):	85,867	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	492,194	18
NONE		19
Total (Acct. 253):	492,194	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,842,313	0	0	0	7,842,313	1
Materials and Supplies	25,380	0	0	0	25,380	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,061,585	0	0	0	2,061,585	4
Customer Advances for Construction					0	5
Regulatory Liability	505,866	0	0	0	505,866	6
					0	7
Average Net Rate Base	5,300,242	0	0	0	5,300,242	
Net Operating Income	338,442	0	0	0	338,442	8
Net Operating Income as a percent of						
Average Net Rate Base	6.39%	N/A	N/A	N/A	6.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	519,539	0	0	0	519,539	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,345	0	0	0	27,345	3
Other (specify):					0	4
Balance End of Year	492,194	0	0	0	492,194	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

ACCOUNT (238) IS MUCH HIGHER IN 2005 BECAUSE IT INCLUDES ACCRUED COMPENSATED ABSENCES.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

TOWER CLEANING/MAINTENANCE AUTHORIZED BY PSC 12/31/02
EARLY RETIREMENT MANTHEY LTR AUTHORIZED BY PSC 1/05

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,154,243	1,139,312	1
Total Sales of Water	1,154,243	1,139,312	
Other Operating Revenues			
Forfeited Discounts (470)	2,137	4,475	2
Miscellaneous Service Revenues (471)	17,967	4,108	3
Rents from Water Property (472)	43,600	16,900	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,610	9,240	6
Total Other Operating Revenues	72,314	34,723	
Total Operating Revenues	1,226,557	1,174,035	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	90,804	61,355	8
Water Treatment Expenses (630-635)	60,153	54,079	9
Transmission and Distribution Expenses (640-655)	203,606	195,714	10
Customer Accounts Expenses (901-904)	42,819	50,104	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	131,003	127,813	13
Total Operation and Maintenance Expenses	528,385	489,065	
Other Operating Expenses			
Depreciation Expense (403)	145,719	133,627	14
Amortization Expense (404-407)		0	15
Taxes (408)	214,011	220,513	16
Total Other Operating Expenses	359,730	354,140	
Total Operating Expenses	888,115	843,205	
NET OPERATING INCOME	338,442	330,830	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,312	146,700	554,825	4
Commercial	377	61,064	175,060	5
Industrial	74	33,272	51,827	6
Total Metered Sales to General Customers (461)	3,763	241,036	781,712	
Private Fire Protection Service (462)	55		30,810	7
Public Fire Protection Service (463)			299,683	8
Other Sales to Public Authorities (464)	46	18,093	42,038	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,864	259,129	1,154,243	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	299,683	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	299,683	
Forfeited Discounts (470):		
Customer late payment charges	2,137	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,137	
Miscellaneous Service Revenues (471):		
SPECIAL ASSESS INFO REQUESTS BY ABSTRACTORS AND OTHERS	15,415	7
WATER TURN-ON CHARGES	2,552	8
Total Miscellaneous Service Revenues (471)	17,967	
Rents from Water Property (472):		
WATER TOWER RENT FOR ANTENNA SERVICE PROVIDERS	43,600	9
Total Rents from Water Property (472)	43,600	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,610	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	8,610	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	13,856	14,226	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	42,584	36,816	7
Operation Supplies and Expenses (623)	1,322	263	8
Maintenance of Pumping Plant (625)	33,042	10,050	9
Total Pumping Expenses	90,804	61,355	
WATER TREATMENT EXPENSES			
Operation Labor (630)	19,334	22,388	10
Chemicals (631)	22,618	14,385	11
Operation Supplies and Expenses (632)	14,168	12,614	12
Maintenance of Water Treatment Plant (635)	4,033	4,692	13
Total Water Treatment Expenses	60,153	54,079	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	29,895	20,693	14
Operation Supplies and Expenses (641)	9,792	6,622	15
Maintenance of Distribution Reservoirs and Standpipes (650)	42,363	49,713	16
Maintenance of Mains (651)	50,271	55,742	17
Maintenance of Services (652)	20,377	18,005	18
Maintenance of Meters (653)	28,815	22,166	19
Maintenance of Hydrants (654)	19,362	21,852	20
Maintenance of Other Plant (655)	2,731	921	21
Total Transmission and Distribution Expenses	203,606	195,714	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,540	4,138	22
Accounting and Collecting Labor (902)	37,296	43,769	23
Supplies and Expenses (903)	1,983	2,197	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	42,819	50,104	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	25,095	25,231	27
Office Supplies and Expenses (921)	2,976	4,254	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	7,338	3,229	30
Property Insurance (924)	5,695	6,071	31
Injuries and Damages (925)	8,238	7,762	32
Employee Pensions and Benefits (926)	75,404	71,560	33
Regulatory Commission Expenses (928)	2,198	227	34
Miscellaneous General Expenses (930)	720	420	35
Transportation Expenses (933)	3,339	9,059	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	131,003	127,813	
Total Operation and Maintenance Expenses	528,385	489,065	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		204,298	206,125	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,859	0	2
Net property tax equivalent		199,439	206,125	
Social Security		13,328	13,217	3
PSC Remainder Assessment		1,244	1,171	4
Other (specify): NONE			0	5
Total tax expense		214,011	220,513	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197034				3
County tax rate	mills		5.284580				4
Local tax rate	mills		11.446667				5
School tax rate	mills		9.073126				6
Voc. school tax rate	mills		2.027936				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.029343				10
Less: state credit	mills		1.356341				11
Net tax rate	mills		26.673002				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.446667				14
Combined School Tax Rate	mills		11.101062				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.547729				17
Total Tax Rate	mills		28.029343				18
Ratio of Local and School Tax to Total	dec.		0.804433				19
Total tax net of state credit	mills		26.673002				20
Net Local and School Tax Rate	mills		21.456644				21
Utility Plant, Jan. 1	\$	9,960,440	9,960,440				22
Materials & Supplies	\$	25,350	25,350				23
Subtotal	\$	9,985,790	9,985,790				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,985,790	9,985,790				26
Assessment Ratio	dec.		0.953500				27
Assessed Value	\$	9,521,451	9,521,451				28
Net Local & School Rate	mills		21.456644				29
Tax Equiv. Computed for Current Year	\$	204,298	204,298				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	204,298					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,572		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	219,572	0	
PUMPING PLANT			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	106,276		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,593		20
Total Pumping Plant	284,747	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	56,687		23
Total Water Treatment Plant	57,508	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,572	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>219,572</u>	
PUMPING PLANT				
Land and Land Rights (320)			14,856	12
Structures and Improvements (321)			161,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			106,276	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,593	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>284,747</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			821	22
Water Treatment Equipment (332)			56,687	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>57,508</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		25
Distribution Reservoirs and Standpipes (342)	333,690		26
Transmission and Distribution Mains (343)	4,701,751	72,709	27
Fire Mains (344)	0		28
Services (345)	267,374	17,374	29
Meters (346)	474,979	29,977	30
Hydrants (348)	561,524	4,050	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,344,454	124,110	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	574,856		34
Office Furniture and Equipment (391)	45,971		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	124,321		37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	40,472		39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	51,108		43
Miscellaneous Equipment (398)	10,981		44
Other Tangible Property (399)	0		45
Total General Plant	887,415	0	
Total utility plant in service directly assignable	7,793,696	124,110	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,793,696	124,110	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			885	24
Structures and Improvements (341)			4,251	25
Distribution Reservoirs and Standpipes (342)			333,690	26
Transmission and Distribution Mains (343)	12,825		4,761,635	27
Fire Mains (344)			0	28
Services (345)	2,600		282,148	29
Meters (346)	10,500		494,456	30
Hydrants (348)	950		564,624	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	26,875	0	6,441,689	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			574,856	34
Office Furniture and Equipment (391)			45,971	35
Computer Equipment (391.1)			16,341	36
Transportation Equipment (392)			124,321	37
Stores Equipment (393)			1,413	38
Tools, Shop and Garage Equipment (394)			40,472	39
Laboratory Equipment (395)			1,420	40
Power Operated Equipment (396)			20,532	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			51,108	43
Miscellaneous Equipment (398)			10,981	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	887,415	
Total utility plant in service directly assignable	26,875	0	7,890,931	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	26,875	0	7,890,931	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,105		26
Transmission and Distribution Mains (343)	1,488,117		27
Fire Mains (344)	0		28
Services (345)	651,905		29
Meters (346)	0		30
Hydrants (348)	25,617		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,166,744	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,166,744	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,166,744	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,105 26
Transmission and Distribution Mains (343)			1,488,117 27
Fire Mains (344)			0 28
Services (345)			651,905 29
Meters (346)			0 30
Hydrants (348)			25,617 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,166,744
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,166,744
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,166,744

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,335	25,335	1
February			23,331	23,331	2
March			27,009	27,009	3
April			25,755	25,755	4
May			29,333	29,333	5
June			30,256	30,256	6
July			23,591	23,591	7
August			30,128	30,128	8
September			27,616	27,616	9
October			27,499	27,499	10
November			25,238	25,238	11
December			26,877	26,877	12
Total annual pumpage	0	0	321,968	321,968	
Less: Water sold				259,129	13
Volume pumped but not sold				62,839	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				5,022	16
Volume related to equipment/system malfunction				1,397	17
Non-utility volume NOT included in water sales				1,600	18
Total volume not sold but accounted for				8,019	19
Volume pumped but unaccounted for				54,820	20
Percent of water lost				17%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,310	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				659	27
Date of minimum: 2/2/2005					28
Total KWH used for pumping for the year				369,069	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MEMORIAL AND STURDEVENT	1	116	16	209,260	Yes	1
NORTH FOSTER - OTTO'S	2	80	18	27,140	Yes	2
OREGON AND WATER	3	79	16	11,551	Yes	3
EAST MAIN AND PEARL	4	125	16	257,548	Yes	4
THIELMANN AND GERR	5	120	20	416,241	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,250	550	363	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,200	1,853		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		23
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A	B	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1947	1979	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	165	175	10
Total capacity in gallons (actual)	200,000	200,000	11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	714	0	0	0	714	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,056	0	0	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	31,621	20	1,873	0	29,768	5
M	D	4.000	587	0	0	0	587	6
M	D	5.000	250	0	0	0	250	7
M	D	6.000	144,784	1,563	182	0	146,165	8
P	D	6.000	0	440			440	9
M	D	8.000	84,833	607	0	0	85,440	10
M	D	10.000	45,918	0	0	0	45,918	11
M	D	12.000	60,968	0	0	0	60,968	12
M	D	16.000	7,826	0	0	0	7,826	13
Total Within Municipality			378,886	2,630	2,055	0	379,461	
Total Utility			378,886	2,630	2,055	0	379,461	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,712	0	17	0	2,695	0	1
L	0.750	34	0	0	0	34	0	2
M	1.000	1,029	20	0	0	1,049	0	3
L	1.000	4	0	0	0	4	0	4
M	1.250	17	0	0	0	17	0	5
M	1.500	100	0	0	0	100	0	6
M	2.000	93	0	0	0	93	0	7
P	2.000	1	0	0	0	1	0	8
M	3.000	4	0	0	0	4	0	9
M	4.000	23	1	0	0	24	0	10
M	6.000	28	1	0	0	29	0	11
M	8.000	40	1	0	0	41	0	12
M	10.000	4	0	0	0	4	0	13
M	12.000	1	0	0	0	1	0	14
Total Utility		4,090	23	17	0	4,096	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,639	328	375	0	3,592	632	1
0.750	182	16	20	3	181	37	2
1.000	112	0	9	1	104	19	3
1.250	0	0	0	0	0	0	4
1.500	45	3	5	(4)	39	18	5
2.000	71	9	11	0	69	47	6
3.000	13	0	0	0	13	9	7
4.000	3	0	0	0	3	2	8
6.000	2	0	0	0	2	1	9
Total:	4,067	356	420	0	4,003	765	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,205	212	24	8	0	143	3,592	1
0.750	103	54	12	8	0	4	181	2
1.000	16	47	16	6	0	19	104	3
1.250	0	0	0	0	0	0	0	4
1.500	1	30	4	2	0	2	39	5
2.000	1	31	12	15	0	10	69	6
3.000	0	3	3	5	0	2	13	7
4.000	0	0	0	2	0	1	3	8
6.000	0	0	0	0	0	2	2	9
Total:	3,326	377	71	46	0	183	4,003	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	563	2	1		564	2
Total Fire Hydrants	563	2	1	0	564	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 90

Number of distribution system valves end of year: 1,954

Number of distribution valves operated during year: 1,154

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

RETURN ON METERS CHARGED TO SEWER DEPARTMENT.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

(625) MAINTENANCE OF PUMPING PLANT INCREASED BECAUSE THE UTILITY REHABBED WELL #1 AT A COST OF \$22,230.

(631) CHEMICALS INCREASED DUE TO RISING COSTS OF CHEMICALS, INCREASED USAGE, AND CHANGES IN QUANTITY ON HAND.

(653) WAS HIGHER THIS YEAR BECAUSE THE UTILITY MADE ADDITIONAL EFFORTS AND EXPENDITURES TO CATCH UP WITH METER REPLACEMENTS FOR THOSE OVER 10 YEARS.

(933) TRANSPORTATION COSTS WERE LESS IN 2005 THAN 2004 BECAUSE THE EXPENSES FOR 2004 INCLUDED A VAN PURCHASE OF \$8,000 WHICH WAS SPLIT EVENLY BETWEEN WATER AND SEWER.

(640) OPERATIONAL LABOR INCREASED THIS YEAR DUE TO RISING WAGES AND CHANGES IN WAGE ALLOCATIONS.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

MAINS REPLACEMENTS ARE FINANCED BY THE UTILITY.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

WATER SERVICE REPLACEMENTS ARE FINANCED BY THE UTILITY.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

THIS INFORMATION IS NOT READILY AVAILABLE AT THIS TIME.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENTS WERE MADE BASED UPON CORRECTIONS MADE TO THE PERPETUAL COUNT OF METERS FOR VARIOUS ERRORS MADE IN PRIOR YEARS.

If 2-inch or greater meters are reported as residential, please explain.

THIS METER IS FOR AN APARTMENT COMPLEX FOR THE SISTERS OF THE WHOLLY CROSS.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
